

Maine Revised Statutes
Title 36: TAXATION
Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§184-A. INTENTIONAL EVASION OF TAX

1. Tax amount of \$2,000 or less. A person who intentionally attempts in any manner to evade or defeat any tax in an amount of \$2,000 or less imposed by this Title or the payment of the assessed tax, in addition to any other penalties provided by law, commits a Class D crime.

[2003, c. 452, Pt. U, §2 (AMD); 2003, c. 452, Pt. X, §2 (AFF) .]

1-A. Tax amount of \$2000 or less, subsequent offense.

[2009, c. 361, §8 (RP) .]

2. Tax amount over \$2,000. A person who intentionally attempts in any manner to evade or defeat any tax in an amount over \$2,000 imposed by this Title or the payment of the assessed tax, in addition to any other penalties provided by law, commits a Class C crime.

[2003, c. 452, Pt. U, §2 (AMD); 2003, c. 452, Pt. X, §2 (AFF) .]

2-A. Tax amount over \$2,000, subsequent offense.

[2009, c. 361, §9 (RP) .]

3. Date of prior conviction.

[2003, c. 452, Pt. U, §2 (RP); 2003, c. 452, Pt. X, §2 (AFF) .]

SECTION HISTORY

1997, c. 504, §3 (NEW). 2003, c. 452, §2 (AMD). 2003, c. 452, §2 (AFF). 2009, c. 361, §§8, 9 (AMD).

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